

Tax Exemption for Totally Disabled Persons

State law provides a \$1,000 property tax assessment exemption for property owners who are 100% disabled. (Connecticut General Statutes 12-55 (55), referenced below) In order to receive this exemption, he/she must file an application and provide proof of such disability to the Assessor, (i.e. certification by a qualified medical doctor). Once the application and proof have been provided no other action by the applicant is required. Additionally, low-income totally disabled persons may be eligible for the State Tax Relief program. Refer to the Elderly Tax Relief section for more information.

(55) **Property of totally disabled persons.** Property to the amount of one thousand dollars belonging to, or held in trust for, any resident of this state who (1) is eligible, in accordance with applicable federal regulations, to receive permanent total disability benefits under Social Security, (2) has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder but who has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent total disability benefits which are comparable to such requirements under Social Security, or (3) has attained age sixty-five or over and would be eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security or any such federal, state or local government retirement or disability plan as described in subparagraph (2) of this subdivision, except that such resident has attained age sixty-five or over and accordingly is no longer eligible to receive benefits under the disability benefit provisions of Social Security or such other plan because of payments received under retirement provisions thereof; or, lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount. Each assessor shall issue a certificate of correction with respect to the property of a person who would have been eligible, except for the provisions of section 40 of public act 03-6 of the June 30 special session, to receive the exemption under this subdivision for the assessment year commencing October 1, 2003. Such certificate shall reduce the assessment of such eligible person's property by the amount of said exemption;